



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

September 5, 2012

Tammy Laws, Executive Director
Shalom House
1040 S. Taylor
St. Louis, MO 63110

RE: Supportive Housing Program (SHP) and Federal Emergency Shelter Grant (FESG)
(Project #2012-HOM10)

Dear Ms. Laws:

Enclosed is a report of the fiscal monitoring review of the Shalom House, a not-for-profit organization, SHP and FESG Programs, for the period January 1, 2011 through December 31, 2011. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Shalom House. Fieldwork was completed on July 30, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Department of Human Services (DHS) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

cc: Antoinette Triplette, Program Manager, DHS
Paul Mehta, Fiscal Manager, DHS



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
FEDERAL EMERGENCY SHELTER GRANT (FESG)**

**SHALOM HOUSE
CONTRACT #63041 AND #62395
CFDA #14.235 AND #14.231**

FISCAL MONITORING REVIEW

JANUARY 1, 2011 THROUGH MARCH 31, 2012

PROJECT #2012-HOM10

DATE ISSUED: SEPTEMBER 5, 2012

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
FEDERAL EMERGENCY SHELTER GRANT (FESG)
SHALOM HOUSE
FISCAL MONITORING REVIEW
JANUARY 1, 2011 THROUGH MARCH 31, 2012**

TABLE OF CONTENTS

Description	Page(s)
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: Shalom House

Contract Numbers: 63041 and 62395

Contract Periods: October 1, 2011 through September 30, 2012 (63041)
January 1, 2011 through December 31, 2011(62395)

CFDA Numbers: 14.235 (63041)
14.231 (62395)

Contract Amounts: \$233,361 (63041)
\$ 35,400 (62395)

These contracts provided Supportive Housing Program (SHP) and Federal Emergency Shelter Grant (FESG) funds to Shalom House (Agency) to promote the delivery of supportive housing, emergency shelter, and supportive services to assist homeless or at risk persons in the transition from homelessness to interdependency and permanent housing.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Human Services' (DHS) requirements for the period January 1, 2011 through March 31, 2012 and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on July 30, 2012.

Exit Conference

The Agency was offered the opportunity for an exit conference; however, it was declined.

SUMMARY OF OBSERVATIONS

Conclusion

There was no evidence to suggest that the Agency did not fully comply with federal, state, and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2011-HOM23, issued November 1, 2011 noted no observations.

A-133 Status

According to a letter dated July 18, 2012, the Agency did not expend over \$500,000 in federal awards for its year ending December 31, 2011; therefore, the Agency did not have to complete an A-133 audit in accordance with OMB Circular A-133.

Summary of Current Observations

There were no observations.